

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

##### **§1286. LIMITATION ON RECOVERY OF TAX SOLD REAL ESTATE IN UNORGANIZED PLACES**

When the State has taxed real estate in unorganized territory, and the State Tax Assessor has conveyed it, or part of it, for nonpayment of tax, by deed purporting to convey the interest of the State by forfeiture for such nonpayment, or it or a part of it has been conveyed under authority given by the Legislature by a deed purporting to convey the interest of the State acquired under sections 1281 to 1283, and the pertinent records of the State Tax Assessor show that the grantee, his heirs or assigns, has paid the state and county taxes thereon, or on his acres or interest therein, as stated in the deed, continuously for the 20 years subsequent to such deed; and when a person claims under a recorded deed describing real estate in unorganized territory taxed by the State, and the pertinent records of the State Tax Assessor show that he has, by himself or by his predecessors under that deed, paid the state and county taxes thereon, or on his acres or interest therein as stated in the deed, continuously for 20 years subsequent to recording that deed; and whenever, in either case, it appears that the person claiming under such a deed, and those under whom he claims, have, during that period, held such exclusive, peaceable, continuous and adverse possession thereof as comports with the ordinary management of real estate in unorganized territory in this State, and it further appears that during such period no former owner, or person claiming under him, has paid any such tax, or any assessment by the county commissioners, or done any other act indicative of ownership, no action may be maintained by a former owner, or those claiming under him, to recover such real estate or to avoid such deed, unless commenced within those 20 years. That payment shall give the grantee or person claiming, his heirs or assigns, a right of entry and seizin in the whole, or such part, in common and undivided, of the whole tract as the deed states, or as the number of acres in the deed is to the number of acres assessed. [1981, c. 706, §16 (AMD).]

This section shall apply to rights and interests acquired under tax sales made by the State Tax Assessor for the nonpayment of taxes. [1981, c. 706, §16 (AMD).]

##### SECTION HISTORY

1967, c. 271, §11 (AMD). 1981, c. 706, §16 (AMD).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.